

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

Annual Financial Statements
As of and for the Year ended June 30, 2013

THE HONORABLE MARILYN LAMBERT, JUDGE



SILAS SIMMONS LLP

CERTIFIED PUBLIC ACCOUNTANTS *and* ADVISORS

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

As of and for the Year Ended June 30, 2013

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INDEPENDENT AUDITORS' REPORT

The Honorable Marilyn Lambert, Judge
Ascension Parish Court
Judicial Expense Fund
828 South Irma Blvd., Bldg. 2
Gonzales, Louisiana 70737

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Parish Court for the Parish of Ascension, Judicial Expense Fund (a component unit of the Ascension Parish Council), as of and for the year ended June 30, 2013, which collectively comprise the Parish Court's basic financial statements, as listed in the table of contents, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Qualified Opinion

Included in the notes to the financial statements is Note 11, which is related to a contingency concerning the distribution of revenues by the Ascension Parish Sheriff to another governmental entity when the revenues should have been distributed to the Parish Court for the Parish of Ascension. The accounting and resolution to correct this error has not been agreed upon by the various governments involved and the outcome is the basis for our qualified opinion.

Qualified Opinion

In our opinion, except for the effects of the resolution of the incorrect distributions of revenues discussed in Note 11 to the financial statements, as explained in the "Basis of Qualified Opinion" paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position of the government activities, each major fund, and the aggregate remaining fund information of the Parish Court for the Parish of Ascension, Judicial Expense Fund as of June 30, 2013, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on Page 4 through 5 and 27 through 29 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 1, 2013, on our consideration of the Parish Court for the Parish of Ascension, Judicial Expense Fund's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Parish Court for the Parish of Ascension, Judicial Expense Fund's internal control over financial reporting and compliance.

This report is intended for the information of the Members of the Parish Court for the Parish of Ascension, Judicial Expense Fund, the Ascension Parish Government, and the Legislative Auditor of the State of Louisiana and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Silas Linnans, LLP

Natchez, Mississippi
December 1, 2013

REQUIRED SUPPLEMENTAL INFORMATION
(PART 1 OF 2)

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

MANAGEMENTS' DISCUSSION & ANALYSIS
JUNE 30, 2013

Managements' discussion and analysis (MD&A) is a required element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in Statement No. 34. Its purpose is to provide an overview of the financial activities of the Judicial Expense Fund based on currently known facts, decisions, and/or conditions.

Financial Statement Presentation

The annual financial report consists of four parts – (1) managements' discussion and analysis, (2) general-purpose financial statements including note disclosures, (3) additional required supplemental information, and (4) other supplemental information. There are two types of statements presented in the financial statement section.

The government-wide financial statements present financial information for all activities of the Ascension Parish Court, Judicial Expense Fund from an economic resource measurement focus using the accrual basis of accounting. They are designed to present governmental activities separately from business-type activities.

Fund financial statements, however, present financial information for governmental activities using a current financial resources measurement focus and the modified accrual basis of accounting. This basis of accounting recognizes current assets and liabilities and present increases and decreases in net current position.

Other differences between these two presentations are presented in Note 1. There is also reconciliation between the government-wide financial statements and the fund financial statements for governmental activities presented in the fund financial statements.

Financial Analysis

The Ascension Parish Court, Judicial Expense Fund's combined net position as of June 30, 2013 and 2012, were:

	2013	2012
Invested in capital assets, net of related debt	\$ 21,203	\$ 8,052
Unrestricted	216,245	302,446
Total Net Position	<u>\$ 237,448</u>	<u>\$ 310,498</u>

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

MANAGEMENTS' DISCUSSION & ANALYSIS
JUNE 30, 2013

The following is a summary of other pertinent financial data:

	June 30, 2013	June 30, 2012
Cash and cash equivalents	\$ 224,100	\$ 303,316
Revenues from fines and court costs	316,112	392,313
Interest earned	240	542
Expenditures	(389,402)	(380,628)
Excess (deficit) of revenues over expenditures	\$ (73,050)	\$ 12,227

Budgetary Highlights

Revenues for the year were above anticipated revenues by \$25,540 in the General Fund and were below \$1,433 in the Special Revenue Fund. However, actual expenditures were \$14,232 more than budgeted in the General Fund and \$4,379 under budget in the Special Revenue Fund.

Capital Asset and Debt Administration

The Ascension Parish Court, Judicial Expense Fund has no long-term debt.

A summary of capital assets at June 30, 2013 and 2012, is as follows:

	2013	2012
Furniture and fixtures	\$ 108,614	\$ 108,614
Equipment	97,128	76,478
Accumulated depreciation	(184,539)	(177,040)
Net Capital Assets	\$ 21,203	\$ 8,052

Request for Additional Information

A copy of this report or additional information can be obtained by writing or contacting Lesley LeBlanc at the Parish Court for the Parish of Ascension, Judicial Expense Fund, 828 South Irma Blvd., Bldg. 2, Gonzales, Louisiana 70737.

GOVERNMENT – WIDE FINANCIAL STATEMENTS

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

STATEMENT OF NET POSITION
JUNE 30, 2013

	<u>Statement A</u>
<u>ASSETS</u>	
Current Assets	
Cash and cash equivalents	\$ 120,646
Fines and forfeitures receivable	22,965
Prepaid expenses	4,159
Restricted assets - cash	<u>103,454</u>
Total Current Assets	251,224
Non-current Assets	
Capital assets, net of accumulated depreciation	<u>21,203</u>
Total Assets	<u>272,427</u>
<u>LIABILITIES</u>	
Current Liabilities	
Accounts payable	1,441
Payroll taxes payable	<u>1,538</u>
Total Current Liabilities	2,979
Non-current Liabilities	
Accrued post retirement benefits	<u>32,000</u>
Total Liabilities	<u>34,979</u>
<u>NET POSITION</u>	
Invested in capital assets, net of related debt	21,203
Restricted for probation operations	94,646
Unrestricted	<u>121,599</u>
Total Net Position	<u>\$ 237,448</u>

The accompanying notes are an integral part of this statement.

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

STATEMENT OF ACTIVITIES
JUNE 30, 2013

					<u>Statement B</u>
					<u>Net Revenues (Expenses)</u>
<u>Functions/Programs</u>	<u>Program Revenues</u>				<u>Governmental Activities</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental Activities					
Office Administration	\$ 331,499	\$ 249,543	\$ -	\$ -	\$ (81,956)
Litter Program	57,903	66,569	-	-	8,666
Total Primary Government	<u>\$ 389,402</u>	<u>\$ 316,112</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(73,290)</u>

General Revenues

Interest earnings	<u>240</u>
Change in Net Position	(73,050)
Net Position, beginning	<u>310,498</u>
Net Position, ending	<u>\$ 237,448</u>

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2013

	<u>Statement C</u>		
	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Funds</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ 120,646	\$ -	\$ 120,646
Fines and forfeitures receivable	22,965	-	22,965
Prepaid expenses	4,159	-	4,159
Due from Special Revenue Fund	8,808	-	8,808
Restricted assets - cash	-	103,454	103,454
	<u>-</u>	<u>103,454</u>	<u>103,454</u>
TOTAL ASSETS	<u>156,578</u>	<u>103,454</u>	<u>260,032</u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	1,441	-	1,441
Payroll taxes payable	1,538	-	1,538
Due to General Fund	-	8,808	8,808
Total Liabilities	<u>2,979</u>	<u>8,808</u>	<u>11,787</u>
Fund Balances:			
Restricted for probation operations	-	94,646	94,646
Unrestricted	153,599	-	153,599
Total fund balances	<u>153,599</u>	<u>94,646</u>	<u>248,245</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 156,578</u>	<u>\$ 103,454</u>	<u>\$ 260,032</u>

The accompanying notes are an integral part of this statement.

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2013

	Statement D		
	General Fund	Special Revenue Fund	Total Governmental Funds
Fund Balances - Governmental Funds (Statement C)	\$ 153,599	\$ 94,646	\$ 248,245
Amounts reported for governmental activities in the Statement of Net Position are different because:			
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the Governmental Funds balance sheet. This is the capital assets, net of accumulated depreciation, reported on the Statement of Net Position	19,779	1,424	21,203
Liabilities are different because:			
Accrued post retirement benefits are not current financial expenditures and therefore, are not reported in the Governmental Funds balance sheet.	(32,000)	-	(32,000)
Net Position - Governmental Activities (Statement A)	<u>\$ 141,378</u>	<u>\$ 96,070</u>	<u>\$ 237,448</u>

The accompanying notes are an integral part of this statement.

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2013

	Statement E		
	General Fund	Special Revenue Fund	Total Governmental Funds
<u>REVENUES</u>			
Fines and forfeitures	\$ 249,543	\$ 66,569	\$ 316,112
Interest earned	177	63	240
Total Revenues	<u>249,720</u>	<u>66,632</u>	<u>316,352</u>
<u>EXPENDITURES - JUDICIAL</u>			
Ad hoc judge expenses	4,488	-	4,488
Salaries	199,649	-	199,649
Capital outlay	19,068	1,582	20,650
Contract labor	8,264	16,188	24,452
Automobile	4,201	-	4,201
Conference, seminars, and meetings	6,938	11,678	18,616
Office expense	7,312	548	7,860
Other	16,209	818	17,027
Professional services	10,770	3,390	14,160
Professional services - Court	3,201	-	3,201
Retirement expense	25,985	-	25,985
Insurance	5,268	23,417	28,685
Taxes - payroll	13,235	-	13,235
Utilities and telephone	10,644	-	10,644
Total Expenditures - Judicial	<u>335,232</u>	<u>57,621</u>	<u>392,853</u>
<u>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</u>			
	(85,512)	9,011	(76,501)
<u>FUND BALANCE AT BEGINNING OF YEAR</u>			
	<u>239,111</u>	<u>85,635</u>	<u>324,746</u>
<u>FUND BALANCE AT END OF YEAR</u>			
	\$ 153,599	\$ 94,646	\$ 248,245

The accompanying notes are an integral part of this statement.

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE
STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2013

	<u>Statement F</u>		
	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Funds</u>
Change in Fund Balances – Total Governmental Funds (Statement E)	\$ (85,512)	\$ 9,011	\$ (76,501)
Amounts reported for governmental activities in the Statement of Activities are different because:			
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.	11,851	1,300	13,151
Governmental funds do not report accrued post retirement benefits. For the Statement of Activities, these cost are included in expenses.	<u>(9,700)</u>	<u>-</u>	<u>(9,700)</u>
Change in Net Position – Governmental Activities (Statement B)	<u>\$ (83,361)</u>	<u>\$ 10,311</u>	<u>\$ (73,050)</u>

The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

Notes to the Financial Statements
As of and for the Year Ended June 30, 2013

INTRODUCTION

The Parish Court for the Parish of Ascension was established January 3, 1977, under the provision of Section 2563 of Title 13 of the Louisiana Revised Statutes. The boundary of the court is the entire Parish of Ascension, (population approximately 112,286) including municipalities. The statute provides for establishment of a Judicial Expense Fund for the operations of the court from costs, not to exceed \$15 imposed on all pleas before the court. The Clerk of Court of Ascension Parish is designated custodian of the funds, which are to be disbursed only upon orders of the Judge of the Parish Court, for purposes related to the proper administration of the court. LA R.S. 13/2563.5 (B) permits the fund to supplement the Judge's salary with an amount necessary to bring the Judge's salary, which is paid by the municipalities of the parish, in line with the District Court Judge of the judicial district in which the Parish Court is located. The Judge is elected by the qualified electors of the Parish of Ascension. In addition to the Judge, there were six employees as of June 30, 2013. For the fiscal year ended June 30, 2013, approximately 16,972 cases were filed before the court.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying basic financial statements of the Parish Court of Ascension have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, issued in June 1999.

B. REPORTING ENTITY

The court judge is an independently elected official. However, the Parish Court is fiscally dependent on the Parish of Ascension Council for office space, courtrooms, and related utility costs, as well as partial funding of salary costs. Because the Parish Court is fiscally dependent on the parish, the Parish Court was determined to be a component unit of the Parish of Ascension Council, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the Parish Court and do not present information on the Parish of Ascension, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

Notes to the Financial Statements
As of and for the Year Ended June 30, 2013

C. FUND ACCOUNTING

The court uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain court functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

Governmental Funds

Governmental funds account for all or most of the court's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the Parish Court of Ascension. The following are the court's governmental funds:

General Fund – the primary operating fund of the court and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to court policy.

Special Revenues Fund – has been established to account for the Probation Litter Program Fund. This fund was established by the Judge to defray the cost of supervision of court mandated litter abatement as part of an offender's probation. The office of the Judge has taken on the responsibility of administering the program. Therefore, it is being reported as a Special Revenue Fund in connection with the Judicial Expense Fund.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Fund Financial Statements (FFS)

The amounts reflected in the General Fund and Other Funds, of Statements C and E, are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of court operations.

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
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Notes to the Financial Statements
As of and for the Year Ended June 30, 2013

Fund Financial Statements (FFS) (continued)

The amounts reflected in the General Fund and Other Funds, of Statements C and E, use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The court considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues – Major revenues include fines from the Ascension Parish Sheriff and the Cities of Gonzales, Donaldsonville, and Sorrento.

Expenditures – The court generally reports expenditures when a liability occurs.

Government-Wide Financial Statements (GWFS)

The column labeled Statement of Net Position (Statement A) and the column labeled Statement of Activities (Statement B) display information about the court as a whole. These statements include all the financial activities of the court. Information contained in these columns reflect the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed).

Program Revenues – Program revenues included in the column labeled Statement of Activities (Statement B) are derived directly from court users as a fee for services; program revenues reduce the cost of the function to be financed from the court's general revenues.

E. BUDGETS

Budgetary Practices – Prior to the beginning of the fiscal year, the Judge for the Ascension Parish Court, Judicial Expense Fund, prepares and adopts a budget for the ensuing fiscal year. The budget is maintained in the offices of the Judicial Expense Fund and is available for public inspection during normal office hours. Any amendments to the budget deemed appropriate by the Judge are approved and maintained in the same manner as the original budget.

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
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Notes to the Financial Statements
As of and for the Year Ended June 30, 2013

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Under state law, the court may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

G. CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated cost. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The court maintains a threshold level of \$500 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Position and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Office furniture	5 - 10 years
Equipment	4 - 10 years
Leasehold improvements	5 - 10 years

H. COMPENSATED ABSENCES

The employees of the Ascension Parish Court, Judicial Expense Fund are not allowed to accumulate vacation or sick leave.

I. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
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Notes to the Financial Statements
As of and for the Year Ended June 30, 2013

2. CASH AND CASH EQUIVALENTS

At June 30, 2013, the Parish Court of Ascension had cash and cash equivalents (book balances) totaling \$224,100 as follows:

Interest-bearing demand deposits	<u>\$ 224,100</u>
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These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 2013, the court had \$240,717 in deposits (collected bank balances). These deposits are secured from risk by \$240,717 in FDIC insurance and \$-0- in pledged securities.

3. RECEIVABLES

The receivables of \$22,965 at June 30, 2013, are as follows:

<u>Class of Receivable</u>	<u>General Fund</u>
Charges for Services	<u>\$ 22,965</u>

These accounts receivable are considered to be 100% collectable and no provision for bad debts has been made by the court.

4. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended June 30, 2013, is as follows:

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
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Notes to the Financial Statements
As of and for the Year Ended June 30, 2013

4. CAPITAL ASSETS (continued)

<u>Governmental Activities</u>	<u>Balance July 1, 2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2013</u>
Furniture and fixtures	\$ 108,614	\$ -	\$ -	\$ 108,614
Equipment	76,478	20,650	-	97,128
Total capital assets being depreciated	<u>185,092</u>	<u>20,650</u>	<u>-</u>	<u>205,742</u>
Less accumulated depreciation for:				
Furniture and fixtures	106,993	377	-	107,370
Equipment	70,047	7,122	-	77,169
Total accumulated depreciation	<u>177,040</u>	<u>7,499</u>	<u>-</u>	<u>184,539</u>
Capital assets, net	<u>\$ 8,052</u>	<u>\$ 13,151</u>	<u>\$ -</u>	<u>\$ 21,203</u>

5. ACCOUNTS AND OTHER PAYABLES

The accounts payable of \$1,441 at June 30, 2013, represents normal operating payables.

6. PENSION PLAN

Substantially all employees of the Parish Court, Judicial Expense Fund are members of the Parochial Employees' Retirement System of Louisiana (System), a multiple-employer (cost-sharing), defined benefit pension plan administered by a separate board of trustees.

The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the Judicial Expense Fund are members of Plan B.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan B, employees who retire at or after age 62 with at least 10 years of creditable service or at or after age 55 with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 2 percent of their final-average monthly salary in excess of \$100 for each year of creditable service.

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

Notes to the Financial Statements
As of and for the Year Ended June 30, 2013

6. PENSION PLAN (continued)

Furthermore, employees with at least 10 years of creditable service, but less than 30 years, may take early retirement benefits commencing at or after age 60, with the basic benefit reduced 3 percent for each year retirement precedes age 62 unless he has at least 30 years of creditable service.

In any case, monthly retirement benefits paid under Plan B cannot exceed 100 percent of final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-1361.

Under Plan B, members are required by state statute to contribute 3.0 percent of their annual covered salary in excess of \$300 and the Judicial Expense Fund is required to contribute at an actuarially determined rate. The current rate is 10.00 percent of annual covered payroll.

Contributions to the System include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Judicial Expense Fund are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Judicial Expense Fund's contributions to the System under Plan B for the years ending June 30, 2013, 2012, and 2011, were \$14,777, \$13,891, and \$12,522, respectively, which were equal to the required contributions for each year.

The Judge is a member of the Louisiana Parochial Employees' Retirement System. Contributions to the System are made by the Judge and the Judicial Expense Fund as a percentage of salary. The Judicial Expense Fund contributed \$11,208 to the System during the year.

7. LEASES

There were no lease agreements entered into as of June 30, 2013. All office and courtroom facilities are provided by the governing authority of the parish, as required by legislative statute.

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

Notes to the Financial Statements
As of and for the Year Ended June 30, 2013

8. RELATED PARTY TRANSACTIONS

There were no related party transactions that would require disclosure as of June 30, 2013, except as follows:

Judge Lambert received a \$500 vehicle expense allowance for a total of \$6,000 for the period ending June 30, 2013. This allowance has been included as additional salary paid to the Judge.

9. RISK MANAGEMENT

The Parish Court for the Parish of Ascension is subject to various risks of loss due primarily to the possible injury of its employees or injury to others by its employees while performing duties of the court. The Parish Court has purchased commercial insurance, which it believes is sufficient to cover this risk of loss.

10. OTHER POST-EMPLOYMENT BENEFITS

Plan description and contribution rates

Upon retirement, employees of the Parish Court may voluntarily participate in the health insurance post-employment benefit, a single-employer defined benefit plan over which the Judge has authority to establish and amend benefit plan provisions. The Parish Court pays 80% of the premium cost for the retired employee only; the retired employee pays the remaining 20% and 100% of the cost to insure any dependents. The Parish Court ceases to pay any cost once retired employees reach age 65 and become eligible for medical benefits from Medicare.

Contribution Rates

Employees do not contribute to their post-employment benefits costs until they become retirees and begin receiving those benefits. The Plan provisions and contribution rates are contained in the official plan documents.

PARISH COURT FOR THE PARISH OF ASCENSION
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STATE OF LOUISIANA

Notes to the Financial Statements
As of and for the Year Ended June 30, 2013

Funding Policy

As of January 1, 2011, the Parish Court recognized the cost of providing post-employment medical benefits as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. Effective as of January 1, 2011, the Parish Court implemented Government Accounting Standards Board Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions* (GASB 45). The funding policy is not to fund the ARC except to the extent of the current year's retiree funding costs.

There were no retired employees receiving benefits as of June 30, 2013.

Annual required contribution

Annual OPEB Cost and Net OPEB Obligation. The Parish Court's annual other post-employment benefit (OPEB) cost is calculated based on the annual required contribution (ARC). The Parish Court has elected to calculate the ARC and related information using the alternative measurement method permitted by GASB Statement No. 45 for employers with plans that have fewer than 100 total members. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded liabilities (or funding excess) over a period not to exceed 30 years. The following shows the components of the Parish Court's annual OPEB cost for the year, the amount actually contributed to the Plan, and changes in the Parish Court's net OPEB obligation to the Plan:

	<u>Medical and Dental</u>
Normal cost	\$ -
Amortization of 30-year unfunded liability amortization	<u>9,700</u>
Annual required contribution (ARC)	<u>\$ 9,700</u>

Net post-employment benefit obligation

The table below presents the Parish Court's net other post-employment benefit (OPEB) obligation for 2013:

	<u>Medical and Dental</u>
Beginning net OPEB obligation	\$ 22,300
Annual required contribution	9,700
Current year retiree premiums paid	<u>-</u>
Ending net OPEB obligation	<u>\$ 32,000</u>

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

Notes to the Financial Statements
As of and for the Year Ended June 30, 2013

The following table presents the Parish Court's annual OPEB cost, percentage of the cost contributed, and the net unfunded OPEB liability as of June 30, 2013:

<u>Postemployment Benefit</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual Cost Contributed</u>	<u>Net OPEB Obligation</u>
Medical	\$ 9,700	0%	\$ 192,000

Funded status and funding progress

During 2012, the Parish Court made no contributions to its post-employment benefits plan. The Plan was not funded, has no assets, and hence has a funded ratio of zero. Since the Plan was not funded in 2012, the entire accrued liability of \$167,000 was considered unfunded. Page 31 is the Schedule of Funding Progress, which presents information about the actuarial value of plan assets and the accrued liability for benefits.

Accrued liability (AL)	<u>Medical and Dental</u> \$ 192,000
Value of plan assets	<u>-</u>
Unfunded accrued liability (UAL)	<u>\$ 192,000</u>
Funded Ratio (Act. Val. Assets/AL)	<u>0%</u>
Covered payroll	<u>\$ 146,226</u>
UAL as a percentage of covered payroll	<u>131%</u>

Methods and assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in accrued liabilities and the value of assets, consistent with the long-term perspective of the calculations. The following simplifying assumptions were made:

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

Notes to the Financial Statements
As of and for the Year Ended June 30, 2013

Methods and assumptions (continued)

Assumptions About Employees and Members:

Based on the historical average retirement age of the covered group, active plan members were assumed to retire at age 55 or the first year thereafter in which the member would qualify for benefits. Marital status as of the calculation date was assumed to continue throughout retirement. Life expectancy was based on mortality tables published by the National Center for Health Statistics. The probability of remaining employed until the assumed retirement age and employees' expected future working lifetimes were developed using nongroup specific age-based turnover data from GASB Statement No. 45.

Assumptions About Healthcare Costs:

The 2013 health insurance premiums for retirees were used to calculate the present value of total benefits to be paid. The expected rate of increase in health insurance premiums initially used a select rate of 9.50 percent, with reduction to the ultimate rate of 5.6 percent after six years.

Other Assumptions and Methods:

The investment rate of return was assumed to be 4 percent. The value of plan assets was set at market value. A simplified version of the entry age cost method was used in the valuation. The UAL is amortized over a thirty year period as a level percent of projected payroll on an open basis. Payroll was assumed to grow over the long-term at the same rate as inflation.

11. SUBSEQUENT EVENT (CONTINGENCY)

Subsequent to June 30, 2013, it was discovered that the Ascension Parish Sheriff's Office has been remitting to the 23rd Judicial District Court's Expense Fund, certain fines collected on cases which were handled by the Ascension Parish Court. These fines were \$60 for each bench warrant issued in the Parish. The erroneous remittances have been made since 2006 and amounts to approximately \$1,173,720 of fines which were due to the Parish Court for the Parish of Ascension, Judicial Expense Fund, but were remitted to the Judicial Expense Fund of the 23rd Judicial District Court. Discussions are in process between the 23rd Judicial District Court, the Ascension Parish Court, the Ascension Parish District Attorney, and the Ascension Parish Council on how to resolve this matter.

Beginning July 2013, the Sheriff has begun remitting the proper amount of fines collected to the Ascension Parish Court, Judicial Expense Fund. This Parish Court for the Parish of Ascension has also suspended \$7,500 per month payments to the 23rd Judicial District Court until it is determined how to account for the resolution of this error.

ADDITIONAL REQUIRED SUPPLEMENTAL INFORMATION
(PART 2 OF 2)

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND

BUDGETARY COMPARISON SCHEDULE – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Fines and forfeitures	\$ 290,000	\$ 224,000	\$ 249,543	\$ 25,543
Interest earnings	500	180	177	(3)
Total Revenues	290,500	224,180	249,720	25,540
<u>EXPENDITURES</u>				
Salaries	205,000	200,000	199,649	351
Contract labor	-	18,000	8,264	9,736
Conferences, seminars, and meetings	8,000	10,000	6,938	3,062
Capital outlay	-	4,000	19,068	(15,068)
Telephone and utilities	13,000	12,000	10,644	1,356
Other	7,000	8,000	16,209	(8,209)
Legal and professional	12,000	11,000	13,971	(2,971)
Office supplies and equip.	10,000	10,000	7,312	2,688
Taxes - payroll	10,000	11,000	13,235	(2,235)
Ad hoc judge expense	4,000	5,000	4,488	512
Auto expense	7,000	5,000	4,201	799
Retirement expense	22,000	22,000	25,985	(3,985)
Insurance	5,000	5,000	5,268	(268)
Total Expenditures	303,000	321,000	335,232	(14,232)
(Deficit) of Revenues over Expenditures	(12,500)	(96,820)	(85,512)	11,308
Fund Balance, beginning	239,111	239,111	239,111	-
Fund Balance, ending	\$ 226,611	\$ 142,291	\$ 153,599	\$ 11,308

See Independent Auditor's Report.

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND

BUDGETARY COMPARISON SCHEDULE – SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2013

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<u>REVENUES</u>				
Fines and forfeitures	\$ 60,000	\$ 68,000	\$ 66,569	\$ (1,431)
Interest earnings	100	65	63	(2)
Total Revenues	<u>60,100</u>	<u>68,065</u>	<u>66,632</u>	<u>(1,433)</u>
<u>EXPENDITURES</u>				
Contract labor	18,000	18,000	16,188	1,812
Capital outlay	-	4,000	1,582	2,418
Conferences, seminars, and meetings	9,000	9,000	11,678	(2,678)
Legal and professional	4,000	4,000	3,390	610
Other	2,000	2,000	818	1,182
Office	1,000	1,000	548	452
Insurance	23,000	24,000	23,417	583
Total Expenditures	<u>57,000</u>	<u>62,000</u>	<u>57,621</u>	<u>4,379</u>
Excess of Revenues over Expenditures	3,100	6,065	9,011	2,946
Fund Balance, beginning	<u>85,635</u>	<u>85,635</u>	<u>85,635</u>	<u>-</u>
Fund Balance, ending	<u>\$ 88,735</u>	<u>\$ 91,700</u>	<u>\$ 94,646</u>	<u>\$ 2,946</u>

See Independent Auditor's Report.

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2013

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

Budgetary Comparison Schedule

1. Basis of Presentation

The Budgetary Comparison Schedule presents the original legally adopted budget, the final legally adopted budget, the actual data on the GAAP basis, and variances between the final budget and the actual data.

2. Budget Amendments and Revisions

The budget is adopted by the Parish Court. Amendments can be made on the approval of the Parish Court. A budgetary comparison is presented for the general fund consistent with accounting principles generally accepted in the United States of America. There were no nonmajor funds.

OTHER SUPPLEMENTAL SCHEDULES AND INFORMATION

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND

SCHEDULE OF FUNDING PROGRESS OF
THE OPEB PLAN
FISCAL YEAR ENDED JUNE 30, 2013

Schedule 1

Schedule of Funding Progress

Valuation	Value of Assets	Accrued Liability (AL) - Projected Unit Cost	Unfunded AL (UAL)	Funded Ratio	Covered Payroll	UAL as a Percentage of Covered Payroll
<u>Date</u>	<u>(a)</u>	<u>(b)</u>	<u>(b - a)</u>	<u>(a / b)</u>	<u>(c)</u>	<u>[(b - a) / c]</u>
6-30-2013	NONE	\$ 192,000	\$ 192,000	0.00%	\$ 146,226	131%

Note to the Schedule:

GASB Statement 45 was implemented prospectively during the fiscal year ended December 31, 2011.

See Independent Auditor's Report.

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

SCHEDULE OF COMPENSATION PAID TO GOVERNING MEMBERS
JUNE 30, 2013 AND JUNE 30, 2012

JUDGE MARILYN LAMBERT

	<u>2013</u>	<u>2012</u>
Salary	\$ 32,192	\$ 31,700
Retirement	11,208	10,080
Auto	6,000	6,000
Travel and conferences	<u>2,839</u>	<u>7,215</u>
Total	<u>\$ 52,239</u>	<u>\$ 54,995</u>

Salary amounts required to be paid to the Judge by the following governmental units are not included in the above amounts.

State of Louisiana
Ascension Parish Sheriff
City of Gonzales
City of Donaldsonville
City of Sorrento

See Independent Auditor's Report.

INDEPENDENT AUDITORS'
REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Honorable Marilyn Lambert, Judge
Ascension Parish Court
Judicial Expense Fund
828 South Irma Blvd., Bldg. 2
Gonzales, Louisiana 70737

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Parish Court for the Parish of Ascension, Judicial Expense Fund as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Parish Court for the Parish of Ascension, Judicial Expense Fund's basic financial statements and have issued our report thereon dated December 1, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Parish of Ascension, Judicial Expense Fund's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Parish of Ascension, Judicial Expense Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the Parish of Ascension, Judicial Expense Fund's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies, or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings, recommendations, and corrective action plans, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompanying schedule of findings, recommendations, and corrective action plan to be a material weakness. This deficiency is described as 2013-1.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Parish Court for the Parish of Ascension, Judicial Expense Fund's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and it is described as item 2013-1.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of management of the Parish Court for the Parish of Ascension, Judicial Expense Fund and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Silas Simmons, LLP

Natchez, Mississippi
December 1, 2013

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

SCHEDULE OF FINDINGS

FOR THE YEAR ENDED JUNE 30, 2013

Section I: Summary of Auditors' Reports

1. Type of auditors' report issued on the primary government financial statements:

Governmental activities	Unqualified
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2. Internal control over financial reporting:
 - a. Material weakness(es) identified? Yes
 - b. Significant deficiency(ies) identified that are not considered to be material weaknesses? No
3. Noncompliance material to the primary government financial statements? Yes

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

Status of Prior Audit Findings
For the Year Ended June 30, 2012

Ref No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken (Yes, No, Partially)	Planned Corrective Action/Partial Corrective Action Taken
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Section I - Internal Control and Compliance Material to the Financial Statements:

None

Section II - Internal Control and Compliance Material to Federal Awards:

None

Section III - Management Letter:

None

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

Current Year Audit Findings, Recommendations, and
Corrective Action Plan

For the Year Ended June 30, 2013

Ref No.	Description of Finding	Corrective Action Planned	Name(s) of Contact Person(s)	Anticipated Completion Date
Section I - Internal Control and Compliance Material to the Financial Statements:				
2013-1	<u>Allocation of Fines Income</u> The Parish Court discovered that it was not receiving certain fines income totaling \$1,173,720 during the past seven years. These funds were being distributed by the Ascension Parish Sheriff to another entity with a similar name. Note 11 to the financial statements explains this problem in more detail.	This finding will be corrected during FYE 6/30/2014.	Judge Marilyn Lambert	6/30/2014
	<u>Recommendation</u> We recommend that the Parish Court be more careful in the preparation of its budget so that all revenue items are included in the future.			

Section II - Internal Control and Compliance Material to Federal Awards:

None

Section III - Management Letter:

None